

- (e) provide for treating for the purposes of a right to any benefit, contributions paid after the due dates as paid on such dates or on such later dates as may be prescribed or as not having been paid and for treating contributions payable by an employer on behalf of an employed person or unpaid apprentice but not so paid as paid where the failure to pay is shown not to have been with the consent or connivance of or attributable to any negligence on the part of the employed person or unpaid apprentice;
- (f) provide for the refund of contributions paid in error;
- (g) prescribe the conditions under which contributions paid at the wrong rate or on the wrong date may be treated as paid on account of contributions properly payable;
- (h) prescribe penalties for offences against the Regulations.

 **45.** Where an employed person is employed by more than one person or where his earnings are paid jointly by more than one person during any contribution year in which a contribution is payable or where such employed person works under the control and management of some person other than his immediate employer, the Board shall total all contributions paid for the employed person in that year and place the employed person in the highest class that such total contribution would permit for the number of weeks worked.

 Board to total contributions paid by persons. [9 of 2004].

45A. (1) Where the Board believes that any person is indebted to or liable to make a payment to another person and that other person is indebted to the Board for unpaid National Insurance Contributions under this Act, the Executive Director may deliver to the first-mentioned person a demand for payment stating—

Garnishment. [9 of 1999 9 of 2004].

- (a) the name of the person indebted to the Board;
- (b) the amount of the debt due to the Board, including penalty and interest on the entire sum at the rate as specified in section 39B;